PARISH OF IBERVILLE, STATE OF LOUISIANA CERTAIN FINANCIAL AND STATISTICAL DATA

Population of the Parish

The population growth trend of the Parish of Iberville is as follows:

	PARISH	STATE
YEAR	POPULATION	POPULATION
1950	26,750	2,683,516
1960	29,939	3,257,022
1970	30,746	3,644,637
1980	32,159	4,205,900
1990	31,049	4,219,973
1991	31,169	4,251,560
1992	31,731	4,287,195
1993	31,467	4,295,477
1994	31,263	4,315,085
1995	31,184	4,339,352
1996	30,965	4,350,579
1997	31,149	4,351,769
1998	30,660	4,368,967

Sources: US Census; Louisiana Tech University, January, 1999.

Population of Municipalities

The population growth trends of the municipalities in the Parish of Iberville are as follows:

	GROSSE	MARIN	PLAQUE	ROSE	ST.	WHITE
YEAR	TETE	GOUIN	MINE	DALE	GABRIEL	CASTLE
1960	768	1,168	7,689	674	n.a.	2,253
1970	710	1,365	7,739	621	n.a.	2,206
1980	749	1,291	7,521	658	n.a.	2,160
1990	541	1,149	7,186	725	3,771	2,114
1991	622	1,149	7,186	726	n.a.	2,109
1992	624	1,149	7,242	726	n.a.	2,131
1993	620	1,149	7,276	730	n.a.	2,160
1994	631	1,149	7,342	730	n.a.	2,207
1995	661	1,169	7,359	730	3,771	2,207
1996	668	1,169	7,271	732	3,771	2,207
1997	668	1,163	7,284	733	5,197	2,207
1998	705	1,169	7,291	747	5,197	2,231

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Sources: US Census; Louisiana Tech University, January, 1999.

ECONOMIC INDICATORS

Personal Income

The Bureau of Economic Analysis of the US Department of Commerce publishes personal income data. The most recent revised per capita income figures for the Parish, Louisiana and the United States are as follows:

			UNITED
YEAR	PARISH	LOUISIANA	STATES
1990	\$12,472	\$14,281	\$18,666
1991	\$13,268	\$15,079	\$19,201
1992	\$14,475	\$15,817	\$20,137
1993	\$15,775	\$17,133	\$21,220
1994	\$16,343	\$18,086	\$22,056
1995	\$17,124	\$18,826	\$23,059
1996	\$17,798	\$19,609	\$24,164
1997	\$18,358	\$20,458	\$25,288

Source: US Department of Commerce, Bureau of Economic Analysis, October, 1998.

Retail Sales

According to the *Survey of Buying Power*, estimated retail sales by category in Iberville Parish were as follows:

(In Thousands)

	Total Retail					
Year	Sales	Food	Eat/Drink	Gen Mdse	Furn/Appl	Auto
1991	\$150,912	\$54,163	\$9,589	\$14,540	\$2,580	\$40,012
1992	\$164,905	\$57,388	\$11,055	\$17,366	\$3,427	\$39,821
1993	\$173,443	\$57,646	\$11,443	\$18,938	\$3,566	\$43,977
1994	\$204,927	\$59,932	\$17,644	\$17,624	\$3,359	\$54,608
1995	\$217,176	\$60,194	\$16,179	\$17,958	\$3,627	\$61,895
1996	\$204,989	\$44,269	\$17,538	\$18,043	\$3,966	\$68,981
1997	\$206,414	\$44,791	\$16,700	\$18,092	\$4,003	\$67,030

(Note: The retail sales statistics in the 1995 edition of the *Survey of Buying Power*, which lists data for 1994, are based on newly published benchmark data from the 1992 Census of Retail Trade (CRT). Prior to this year, retail figures reported in the Survey were based on data from the 1987 Census [unlike the general Census, the CRT is conducted in five year intervals]. Whenever such an adjustment in made, trends in lines that fall across benchmark year are often skewed, a fact readers should keep in mind when comparing retail sales figures for 1994 and thereafter to those from prior years. Source: Sales and Marketing Management, Survey of Buying Power, August, 1998.

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SALES TAXES

Sales Taxes Levied in the Parish

The following is a summary, by area, of sales and use tax rates levied within the Parish of Iberville as of 12/31/98.

Entity/Area	Parish- Wide Tax	Municipal Tax	Total Local Tax	State Tax	Total Sales Tax
IBERVILLE PARISH	3.667		3.667	4	7.667
ST. GABRIEL	3.667	1	4.667	4	8.667

Source: Louisiana Department of Revenue and Taxation, Sales Tax Division, January, 1999.

Taxable Sales

Sales and use taxes are levied by various entities at various rates throughout the Parish. The following figures represent the tax base of a broad-based sales and use tax levied on a parishwide basis.

(In Thousands)

Month	1994	1995	1996	1997	1998
January	\$42,220	\$44,617	\$59,089	\$57,955	\$61,724
February	\$35,187	\$39,103	\$42,777	\$35,770	\$34,578
March	\$40,364	\$36,590	\$54,684	\$53,867	\$40,950
April	\$38,981	\$37,660	\$71,546	\$60,389	\$48,097
May	\$38,778	\$41,155	\$48,411	\$39,672	\$56,438
June	\$36,104	\$37,095	\$58,292	\$72,547	\$49,217
July	\$47,419	\$41,443	\$53,490	\$49,638	\$54,870
August	\$36,282	\$40,104	\$57,407	\$36,883	\$48,436
September	\$35,700	\$44,331	\$47,348	\$44,654	\$39,465
October	\$50,035	\$41,746	\$58,087	\$48,438	\$44,158
November	\$35,680	\$42,162	\$43,638	\$39,755	\$37,128
December	\$39,192	\$36,360	\$77,307	\$61,724	\$41,063
Annual Total	\$475,943	\$482,366	\$672,076	\$601,291	\$556,123

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Source: Oakland Econometrics.

PROPERTY TAXES

Assessed Valuation of the Parish

The recent trend in the assessed valuation of property throughout the Parish of Iberville is as follows:

	Taxable Assessed	Homestead	Total Assessed
Year	Valuation	Exemptions	Valuation
1990	\$193,334,210	\$23,545,980	\$216,880,190
1991	\$193,709,360	\$23,949,700	\$217,659,060
1992	\$200,941,490	\$24,447,270	\$225,388,760
1993	\$207,569,110	\$24,964,060	\$232,533,170
1994	\$211,995,056	\$25,633,570	\$237,628,626
1995	\$213,798,050	\$26,398,470	\$240,196,520
1996	\$227,780,550	\$27,281,760	\$255,062,310
1997	\$231,413,760	\$28,295,510	\$259,709,270
1998	\$233,149,970	\$29,433,460	\$262,583,430

Source: Iberville Parish Assessor's Office.

A breakdown of the assessed valuation of the Parish by classification of property is as follows:

		Personal	
<u>Year</u>	Real Estate	Property	Public Service
1990	\$48,847,810	\$114,173,240	\$53,859,140
1991	\$52,978,210	\$109,965,470	\$54,715,380
1992	\$53,541,220	\$117,364,920	\$54,482,620
1993	\$55,121,540	\$122,212,030	\$55,199,600
1994	\$55,556,540	\$126,881,916	\$55,190,170
1995	\$56,247,770	\$127,699,760	\$56,333,930
1996	\$58,028,330	\$139,236,370	\$57,797,610
1997	\$60,850,910	\$139,125,750	\$59,732,610
1998	\$62,075,430	\$138,786,860	\$61,721,140

Millage Rates

The recent trend in the aggregate ad valorem tax rates (in mills) levied on a parishwide basis by various entities within the boundaries of the Parish of Iberville follows:

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Year	Millage
1990	62.90
1991	62.31
1992	61.08
1993	61.41
1994	73.47
1995	71.47
1996	71.17
1997	71.17
1998	71.17

Sources: Louisiana Tax Commission and Iberville Parish Assessor's Office.

Leading Taxpayers

The ten largest property taxpayers of the Parish of Iberville in 1998 and their assessed valuation are as follows:

	ASSESSED
TAXPAYER	VALUATION
1. DOW CHEMICAL CO	\$50,898,070
2. GULF STATES	\$37,995,340
3. CIBA GEIGY CORP	\$16,368,580
4. GEORGIA GULF CORP	\$14,871,460
5. COSMAR CO	\$10,495,730
6. PIONEER CHLOR ALKLI	\$4,010,210
7. SHELL OIL CO	\$3,969,670
8. SOUTHERN NATURAL GAS	\$3,446,620
9. BELLSOUTH	\$3,352,910
10. ARCADIAN CORP	\$2,965,490

Source: Iberville Parish Assessor's Office.

SCHOOL STATISTICS

Enrollment

The recent trends in public school registration, average daily membership and average daily attendance in the Iberville Parish school system are as follows:

REGISTRATION	1994-95	1995-96	1996-97	1997-98
AVERAGE DAILY ATTENDANCE	5,088	4,831	4,941	4,910
AVERAGE DAILY MEMBERSHIP	5,387	5,160	5,262	5,213
PUBLIC	5,506	5,419	5,357	5,283

[&]quot;Average Daily Attendance" reflects the average daily attendance of member public school students during the session. "Average Daily Membership" reflects the average daily count of public school students registered during the session. "Public" reflects the count of public school students registered on the first day of the school year, including pre-kindergarten.

Expenditures

Expenditure trends for the Iberville Parish School Board are as follows:

EXPENDITURES	1994-95	1995-96	1996-97	1997-98
MEAN TEACHER SALARY	\$30,844	\$29,904	\$31,904	\$32,707
CURRENT EXPEN PER STUDENT	\$5,345	\$5,317	\$6,184	\$6,157
CAPITAL OUTLAY	\$3,534	\$3,451	\$486,311	\$6,688,531
DEBT SERVICE	\$3,386,336	\$3,383,556	\$3,361,577	\$3,370,483
CURRENT EXPENDITURES	\$28,792,966	\$28,778,942	\$31,141,722	\$32,508,877

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Source: Louisiana Department of Education.